

# Perceived Barriers to Career Progression in the Western Australian State Public Sector

Lisa Cullen  
Theo Christopher  
Edith Cowan University

## Abstract

*The present study fills a gap in prior research by examining perceived career barriers of both male and female accountants working in the Western Australian state public sector. A sample of qualified accountants were sent questionnaires requesting them to indicate the level of importance of 24 listed career-related barriers with the option of adding additional barriers. Two additional barriers were added from the responses. Findings observed a number of career-related barriers. The importance of these barriers was found to be related to demographic variables. Correlation analysis found that gender, age, years of experience and years working in the public service were all significantly related of the extent of work-life balance barriers. Age was found to be significantly related to the total of all barriers and individual barriers. Qualifications were also found to be related to external and individual barriers. The implications of the findings are that barriers are present and measures need to be undertaken to remove these barriers.*

## Introduction

Prior research has shown that there are a number of barriers to career progression. Most of this literature has examined the female perspective and reasons why women occupy few senior positions. Barriers contributing to women's lack of career progression have been related to the glass ceiling, work cultures being dominated by men, being married with children or having a greater number of children, and associated factors in balancing work and family commitments, a lack of support for professional development, discrimination and sexual harassment. These topics have been widely discussed and empirically examined and are elaborated in the literature review. The present study is a part of a larger study that is examining a number of factors that may influence the career progression of accounting professionals. The main focus of this paper is to investigate the extent of perceived barriers to career progression identified by accounting professionals working in the Western Australian state public sector (WASPS). Differences with selected demographic items are also explored.

Within the accounting profession, prior research into career progression has focused on accounting professionals working in public practices mainly due to the large number of accountants in this area and the financial support for the research provided by the various accounting associations (Kelsall & Leung, 1995). A number of studies have also considered other sectors such as commerce and government (Bullen & Flamholtz, 1985; Morley *et al.*, 2003). However there is a lack of research into the public sector which is a gap identified and addressed in the present study.

Within the WASPS there are a number of positions occupied by accounting professionals. Table 1 summarises the occupancy of four of these accounting-related positions and shows the distribution of men and women for the years 2003 to 2005. On average, women occupy less than 25 percent of positions classified as Finance Managers. More recently, in 2006, the state government changed the reporting disclosures on occupational groups so that Finance Managers now fall into a broader group called Resource Managers. In 2006, 27.6 percent of Resource Managers were female, which is still quite low when the number of women entering the accounting profession has been increasing at a rapid pace.

In Australia, the numbers of female CPA members increased from six percent to over 25 percent between 1978 and 2003 (Morley *et al.*, 2003), reaching 39.5 percent in 2006. Similar participation trends have been found in Ireland and Scotland (Gammie & Gammie 1995; Paisey & Paisey 1995). A recent article in the US cites that (Leitchuh, 2007: 11):

*Over the past 35 years the ranks of female CPAs in the nation has jumped from 2000 to more than 100 000, and there are more to come. Nationwide more than 50% of the new accounting graduates are women and in California, 60% of the licensees are women .*

Despite these increases in the number of women in the accounting profession, more senior positions are predominantly occupied by men regardless of length of professional experience. Furthermore, even though women have reached senior management levels in government and commercial/industrial sectors, they have done so at a much lower rate and to a much lesser degree than males (O'Neill *et al.*, 1998). This is also evident in the state public sector in Western Australia (WA) where there is a large difference in the number of male and female accounting professionals occupying more senior positions. As shown in Table 1 only 23 percent of senior accounting positions were occupied by women in 2005. Reasons for this gender difference have not previously been investigated. The present study examines perceived barriers that may contribute to explaining some of this gender difference.

Women in the present study have been in the workforce on average for 16.13 years compared to men at 25.88 years. Although this is less than men, it still represents a significant enough period of time in which to gain experience and it warrants increased representation of women in the higher levels of management. An associated argument is the notion that employees have to 'do their time' and work their way up the corporate ladder and promotion comes with years of service. On average, women in this study had 10.1 years' experience of working in the public sector compared to men with an average of

20.1 years of experience. This may be exemplifying the notion of 'having to do your time - before promotion' being more of a barrier to promotion opportunities in the public sector compared to the private sector. This would most likely apply to both men and women, but perhaps be more of a barrier to women as they have spent less time working in the public sector than men and this may partly explain their lesser representation in more senior positions. This is an area for further research.

**Table 1: Summary of Accounting Occupation Groups in the Western Australian State Public Service**

<i>Occupation</i>	<i>No. Female</i>				<i>No. Male</i>				<i>Total</i>		
	2003	2004	2005	%	2003	2004	2005	%	2003	2004	2005
<i>Finance</i>	46	53	55	23	168	182	183	77	214	235	238
<i>Accountants</i>	45	63	68	37.5	107	102	113	62.5	152	165	181
<i>Auditors</i>	47	48	49	48.5	68	61	52	51.5	115	109	101
<i>Accounting</i>	395	393	427	69.7	203	197	186	30.3	598	590	613
<i>Totals</i>	533	557	599		546	542	534		1079	1099	1133

Source: Department of Premier and Cabinet Workforce Profile publications 2003-2005.

As there is a current shortage of male and female accountants in both the public and private sectors, the information provided in this study may be useful in assisting employers identify factors that may be inhibiting accounting professionals from progressing in their careers in the public sector and therefore may be beneficial for management staff retention strategies. The accounting profession is highly competitive and the private sector has more opportunities to lure professionals away from the public sector with the offer of much higher salaries and other rewards. If organisations foster the career progression of their staff, this may, in turn, positively influence the levels of staff turnover with less staff leaving for reasons relating to career barriers or perceived career barriers.

This paper is arranged in six sections. Following this introduction, a review of career barrier literature is provided. This is followed by the two research questions that are examined. The methodology employed and a discussion of the results is provided before a conclusion which details the implications of the findings and indicates the direction of further research.

## Literature Review

A large body of research has attempted to answer the question of why some individuals rise to more senior positions, earn more money and are considered to be more successful than others. There are conflicting results with some studies being speculative and most studies only telling part of the story. Prior research has focused primarily on the female perspective and is dominated by trying to explain women's lack of career progression in terms of external situation-centred or organisational barriers. The purpose of this literature review is to highlight those studies that have focussed on career-related

barriers and to identify associated gaps in the research. Barriers to be examined in the present study can be summarised under four main areas: barriers related to work/life balance; barriers related to the organisation; barriers related to the individual; and other external barriers.

Barriers related to work/life balance have been widely researched. These include having children and associated family responsibilities, career interruptions and the availability of flexible working arrangements, and balancing the responsibilities of work and home life is recognised as a barrier affecting both men and women. However, maintaining this balance is more problematic for women as they tend to still hold the primary child-rearing and domestic responsibilities. Some examples of prior research on barriers to women's career progression associated with work/life balance have concluded that women with children are less likely to achieve senior roles (Cohn, 1991) and, in most instances, women in senior roles were unmarried and without children (Hoddinott & Jarratt, 1998). Career interruptions mainly associated with having children have also been found to be a barrier (Parasuraman & Greenhaus, 1993; Lyness & Thompson, 1997; Kirchmeyer, 2002), and male and female managers in a financial services organisation who took leave of absence (due to family responsibilities, including maternity leave or illness) received fewer promotions and smaller salary increases (Judiesch & Lyness, 1999).

Associated with maintaining a work/life balance has been the introduction of flexible work practices. The WA Government recognises the importance of flexible working arrangements with the introduction of policy statements to encourage this practice within the WASPS. Access to flexible working arrangements is viewed as a modern employment practice that aims to achieve the best possible match between the interests of an employee and employer. Barriers to career progression may arise if flexible work practices aren't made available, as women can remain attached to the workforce, therefore minimising loss of skills and enhancing longer term career opportunities (Schwartz, 1994). Frank and Lowe (2003) found that these flexible working arrangements could be detrimentally affecting long-term career outcomes and, as a result of this gender-specific prioritising, may affect more women than men. Some studies argue that women want a more balanced lifestyle, combining work, family and leisure, while men are seen as being prepared to work in a less balanced way placing work as a first priority (Gaetner, Hemmeter & Pitman, 1987; Reed & Kratchman, 1990; Collins, 1993; Smith, 1994; Herron, Woodger & Beaton, 1996). Although flexible work arrangements are available within the WASPS, the extent to which it occurs depends on the relevant supervisor's approval and may vary considerably among the different government departments. Support for flexible work arrangements in the public sector exists in the United Kingdom where its introduction has been used successfully to attract accountants into the public sector (Anon., 2004: 5).

Organisational barriers that may impede advancement relate to the participation rate of women as managers and their progression past the so-called glass ceiling to senior management (Still, 1985; Morrison & Von Glimow, 1990; Still, 1992; Still, 1994; Bell, McLaughlin & Sequeira, 2002). The glass ceiling refers to the transparent barrier that stops women from rising above a certain level, or those artificial barriers based on attitudinal or organisational bias that prevent qualified individuals from advancing upwards in the organisation and reaching their full potential (US Department of Labor, 1991).

One explanation for the glass ceiling barrier is related to organisational culture. Organisational structures have been described as gender-biased in that the accepted path to the top is constructed on male lifestyle patterns and values (Still, 1994; Hoddinott & Jarratt, 1998). An empirical study in Australia by Hoddinott and Jarratt (1998) found men had a more rapid career path than women, reaching higher levels sooner. Morley *et al.* (2000: 8) also describe the presence of a 'blokey culture and men excluding women from social activities' that may be negatively influencing the promotion opportunities of women. In the US a survey found women citing that it was the 'organisation's work environment' that impedes career progress rather than personal characteristics such as personality traits or behaviour patterns of women that may be contrary to the demands of a managerial role (Maupin, 1993). Men surveyed in the same study had a differing view.

Support for professional development, in the form of time release, in-house training or other financial support, is also examined in the present study and is equally important for men and women's career progression. Morley *et al.* (2000) found a small gender difference in the provision of time release in favour of men over women. In a study in the US, Hooks and Cheramy (1994) found that despite a high percentage of women returning to work after maternity leave, many accounting firm partners admitted that they might not invest as much in developing female employees' career potential because they subscribed to the notion that 'after the baby they're gone' (p. 80), indicating that women may have less access to professional development opportunities when they return to work after being on maternity leave.

Access to informal networks has been found to influence women's ability to progress to more senior levels (Cannings & Montmarquette, 1991; Hoddinott & Jarratt, 1998). A study of female directors of public companies reaffirmed the importance of networks for facilitating board appointments (Sheridan, 2001). At higher managerial levels, Portes (1998) highlights that social networks are important in allowing access to members of the group (i.e., men) and preventing access of non-members (i.e., women) to information and advancement opportunities.

Other barriers to be examined in the present study include discrimination, bullying and sexual harassment as prior studies have found them to be significant barriers to career progression, particularly for women (Maupin, 1993; Gammie & Gammie, 1995; Paisey & Paisey, 1995; Bell *et al.*, 2002). In the US, interviews with female accountants (Maupin, 1993) found a generous number cited sexual harassment as inhibiting the work activities of many women accountants and one respondent stated that a lot of 'women would rather leave an organisation than face the problem' (p. 14). In addition the importance of organisation downsizing is also explored as prior studies have found this to influence the careers of both men and women (Evans, Gunz & Jalland, 1997; Marshall & Bonner, 2003).

This research has identified a gap, namely the lack of research into perceived barriers to career progression in the public sector. Most research has focused on barriers to women's career advancement in the private sector. The present study will examine the importance of these barriers of both male and female accounting professionals working in the public sector. The four key areas of barriers to be examined are work/life balance, barriers related to the organisation, barriers related to the individual or more personal

barriers and other external barriers. These barriers are also examined in more detail than in other related studies.

In light of the gap identified in the literature review, the following research questions are explored;

1. Do accountants working in the public sector perceive that there are career-related barriers?
2. Are there demographic differences with the importance of these career-related barriers? The demographic variables to be examined include gender, age, time in public sector and qualifications, and years of experience.

## Research Methodology

To investigate the perceived barriers to accountants a questionnaire was adapted from prior research and amended to suit the public sector environment. This study is related to one aspect of this questionnaire.

The questionnaire was pilot tested on a sample of 40 respondents in WA and New South Wales. CPA Australia assisted with the sample of participants to be used in the study. As the overall number of members in WA is not high, the entire sample was surveyed. To be included in the final sample for analysis respondents were required to be qualified accountants and currently working in the WA State public sector.

A total of 472 questionnaires were distributed in WA. When responses were received a total of 28 participants were excluded. Reasons for the exclusion included the fact that some respondents were no longer working in the state public sector or they had retired. The final population was 444 participants (Table 2). It was not possible to determine the final break-up of the male and female population as non-respondents were anonymous. The overall number of respondents is 184, representing a response rate of 41.44 percent. Similar sample sizes have been used in career barrier-related studies by Hoddinott and Jarratt (1998) who had 115 respondents and Igarria and Baroudi (1995) who surveyed a sample of 127 Management Information System (MIS) employees.

**Table 2: Sample Size**

	<i>Male</i>		<i>Female</i>		<i>Total</i>
Population	291	61.6%	181	38%	472
Excluded					-28
					<hr/> 444 <hr/>
<i>Useable Responses</i>					
Final sample size	111	60.3%	73	39.7%	184
Overall response rate					41.44%

Source: Original table.

## Results and Discussion

Respondents were asked to indicate the importance of barriers listed. They considered each of 24 items listed as a potential barrier to their own career progression. Two additional items were added during the coding process as they were added by respondents. The barriers added were, firstly, language or communication. This was considered to be a barrier for respondents who spoke English as a second language. The second barrier added was having a disability that might impact promotion opportunities. Therefore, the total number of barriers was 26. The extent of a perceived barrier was measured on a scale of zero (not a barrier at all) to six (very significant barrier). Table 5a and 5b list the 26 items measured and the mean score for each perceived barrier. Mean scores were calculated for respondents who indicated the item was a barrier (that is, those that said the item was not a barrier were excluded from the mean calculation). Table 4 summarises all the barriers. Due to space constraints, however, the focus of the results and discussion are on the items that were found to be most significant.

The data collected included a number of demographic variables. The demographic variables to be examined in this study are gender, age, highest academic qualification, years of work experience and time working in the public sector. The characteristics of these variables are summarised in Table 3. Most men were in the over-46 age bracket, while most female respondents were under the 46 year-old age bracket. There were an equitable number of men and women that were single or married. Fifty-five percent of women and 41 percent of men had completed CPA while 23 percent of men had completed a Masters Degree compared to 11 percent of women. On average men had worked for 20.1 years in the public service compared to 10.1 years for women.

From the results it is clear that there are a number of items that both men and women perceive to be barriers to their career progression. Table 4 lists the main barriers perceived to influence career progression. Items that scored between 1 and 3 were considered low and items that were scored 4, 5 or 6 six were considered high. Items included in Table 4 had the highest mean scores indicating that overall respondents ranked these items with a score greater than 3.5 or alternatively a large number of respondents selected 4 or above on the scale of 1 to 6. The table also orders the items from the highest to the lowest mean score but not necessarily from the most to the least important or significant. Table 5a and 5b show all the perceived barriers average responses grouped into the four main areas related to work/life balance, organisational barriers, barriers related to the individual and other external barriers.

The barrier with the highest mean score for both men and women was organisational downsizing with the mean scores for women being 4.667 compared to men with 4.125. This represents 32 or 17.4 percent of the respondents that identify the ongoing government organisation restructuring and downsizing as a barrier to their careers. Accountants are professional well-educated individuals that recognise the tenure of their positions and portability of their skills within government departments but, despite this, they highlight downsizing as a significant barrier. Perhaps with restructuring and moving into new areas or departments there is a loss of networking opportunities, of recognition for previous work and of *servicing your time* before promotion, all of which seem to be quite

significant in government. This notion is not specifically addressed in this study and is an area under further research.

**Table 3: Summary of Respondents Demographic Characteristics**

	<b>Western Australia</b>					
	<i>Male</i>		<i>Female</i>		<i>Total</i>	
	#	%*	#	%*	#	%*
<i>Gender</i>	111	60.3%	73	39.7%	184	100%
<i>Age</i>						
Under 25 years	2	1.1%	2	1.1%	4	2.2%
26 - 30 years	7	3.8%	17	9.2%	24	13%
31 - 35 years	2	1.1%	11	6.0%	13	7.1%
36 - 40 years	16	8.7%	12	6.5%	28	15.2%
41 - 45 years	17	9.2%	14	7.6%	31	16.8%
46 - 50 years	27	14.7%	10	5.4%	37	20.1%
51 - 55 years	24	13.0%	7	3.8%	31	16.8%
56 - 60 years	14	7.6%	0	0%	14	7.6%
61 - 65 years	2	1.1%	0	0%	2	1.1%
	111	60.3%	73	39.7%	184	100%
<i>Marital Status</i>						
Single	24	13.0%	25	13.6%	49	26.6%
Married	81	44.0%	43	23.4%	124	67.4%
De facto	6	3.3%	5	2.7%	11	6.0%
	111	60.3%	73	39.7%	184	100
<i>Work Status</i>						
Full-time (permanent)	107	58.2%	66	35.9%	173	94.1%
Full-time (contract/fixed term)	3	1.6%	3	1.6%	6	3.2%
Part-time (permanent)	1	0.5%	4	2.2%	5	2.7%
	111	60.3%	73	39.7%	184	100
<i>Highest Academic Qualification</i>						
Diploma/Associate Diploma	3	1.6%	1	0.5%	4	2.1%
Bachelor Degree only	36	19.6%	24	13.0%	60	32.6%
Masters	25	13.6%	8	4.4%	33	18%
Professional - CPA	46	25.0%	40	21.8%	86	46.8%
Doctorate	1	0.5%	0	0%	1	0.5%
	111	60.3%	73	39.7%	184	100
<i>Years of Work Experience</i>						
1-5 years	4	2.2%	9	4.9%	13	7.1%
6-10 years	5	2.7%	17	9.3%	22	12.0%
11-15 years	7	3.8%	10	5.4%	17	9.2%
16-20 years	15	8.2%	10	5.4%	25	13.6%

21-25 years	26	14.1%	17	9.3%	43	23.4%
26 – 30 years	14	7.6%	8	4.4%	22	12.0%
31 – 35 years	25	13.5%	1	0.5%	26	14%
> 35 years	15	8.2%	1	0.5%	16	8.7%
	111	60.3%	73	39.7%	184	100
<i>Average Years Experience</i>	<i>25.88</i>	<i>years</i>	<i>16.13</i>	<i>years</i>		
<i>Time in Public Sector</i>						
0-5 years	11	6.0%	21	11.4%	32	17.4%
6-15 years	31	16.8%	33	18%	64	34.8%
16-20 years	11	6.0%	10	5.4%	21	11.4%
21-30 years	34	18.5%	9	4.9%	43	23.4%
> 30 years	24	13.0%	0	0.0%	24	13.0%
	111	60.3%	73	39.7%	184	100
<i>Average time in Public Sector</i>	<i>20.10</i>	<i>years</i>	<i>10.10</i>	<i>years</i>		

Source: Original table.

Note: \* Percentages are calculated based on the whole sample n =184.

Of the 12 items listed in Table 4, male respondents had higher means in only two items. These were lack of access to promotion opportunities and unwillingness to work long hours. In government there are reasonably flexible working arrangements and staff generally work standard hours. In WA most government agencies have standard hours of 37.5. This is slightly below the average number of hours found in this study of 41. As the majority of male respondents were older perhaps the willingness to work longer hours is more related to them being closer to retirement age and having other outside activities that might perhaps be deemed to be more important than working longer to prove oneself and demonstrate one's abilities as they have already *been there and done that*. Examining the demographic data 16 respondents, or eight percent, of the sample were over 55 compared to zero women in this age bracket. Access to promotion opportunities was also the barrier with the most number of respondents of 89 (55 males and 34 females), or 48 percent, that scored this item with a 4, 5 or 6.

**Table 4: Summary of Highest Perceived Barriers**

	<b>Not Barrier</b>	<b>Low Score ( 1-3)</b>		<b>High Score ( 4-6)</b>		<b>Mean Score</b>		
		Number Score 1, 2, 3	% total sample n = 184	Number Score 4, 5, 6	% total sample n = 184		<i>n</i>	
<b>Downsizing</b>	<i>Male</i>	87	6	3.26%	18	9.78%	24	4.125
	<i>Female</i>	61	2	1.09%	10	5.43%	12	4.667
	<i>Total</i>	148	8	4.35%	28	15.22%	36	

<b>Access to promotion opportunities</b>	<i>Male</i>	22	34	18.48%	55	29.89%	89	3.888
	<i>Female</i>	14	25	13.59%	34	18.48%	59	3.780
	<i>Total</i>	36	59	32.07%	89	48.37%	148	
<b>Children</b>	<i>Male</i>	45	45	24.46%	21	11.41%	66	2.682
	<i>Female</i>	33	18	9.78%	22	11.96%	40	3.750
	<i>Total</i>	78	63	34.24%	43	23.37%	106	
<b>Opportunities to act in higher level positions</b>	<i>Male</i>	22	43	23.37%	46	25.00%	89	3.494
	<i>Female</i>	18	24	13.04%	31	16.85%	55	3.691
	<i>Total</i>	40	67	36.41%	77	41.85%	144	
<b>Career interruptions</b>	<i>Male</i>	63	44	23.91%	4	2.17%	48	2.208
	<i>Female</i>	31	18	9.78%	24	13.04%	42	3.690
	<i>Total</i>	94	62	33.70%	28	15.22%	90	
<b>Compatibility with organisational culture</b>	<i>Male</i>	39	43	23.37%	29	15.76%	72	3.264
	<i>Female</i>	17	26	14.13%	30	16.30%	56	3.554
	<i>Total</i>	56	69	37.50%	59	32.07%	128	
<b>Compatibility with senior management</b>	<i>Male</i>	21	52	28.26%	38	20.65%	90	3.211
	<i>Female</i>	11	35	19.02%	27	14.67%	62	3.274
	<i>Total</i>	32	87	47.28%	65	35.33%	152	
<b>Lack of support by the organisation for professional development</b>	<i>Male</i>	37	46	25.00%	28	15.22%	74	3.095
	<i>Female</i>	17	34	18.48%	22	11.96%	56	3.214
	<i>Total</i>	44	80	43.48%	50	27.17%	130	
<b>Relevant work experience</b>	<i>Male</i>	36	43	23.37%	32	17.39%	75	2.947
	<i>Female</i>	30	25	13.59%	18	9.78%	43	3.186
	<i>Total</i>	66	68	36.96%	50	27.17%	118	
<b>Willingness to work long hours</b>	<i>Male</i>	35	44	23.91%	32	17.39%	76	3.184
	<i>Female</i>	14	38	20.65%	21	11.41%	59	3.000
	<i>Total</i>	49	82	44.57%	53	28.80%	135	

<b>Gender</b>	<i>Male</i>	68	37	20.11%	6	3.26%	43	2.233
	<i>Female</i>	35	23	12.50%	15	8.15%	38	3.000
	<i>Total</i>	103	60	32.61%	21	11.41%	81	
<b>Age</b>	<i>Male</i>	53	36	19.57%	22	11.96%	58	3.000
	<i>Female</i>	40	24	13.04%	9	4.89%	33	2.545
	<i>Total</i>	93	60	32.61%	31	16.85%	91	

Source: Original table.

Overall women perceive barriers related to work/life balance to be greater and they scored higher on 5 of the 6 items related to work/life balance including items relating to the family and children. Men scored higher on the willingness to work long hours. Further support for this gender variance is also provided with the Spearman correlation analysis undertaken where gender was significantly related ( $p \leq 0.05$ ) to the total extent of barriers related to work/life balance as shown in Table 6.

Based on the initial findings, the first research question has found that there are a large number of perceived barriers to career progression. In answering the second research question, all demographic variables were found to be related to some of the barriers. More specifically, the demographic variable of gender, as previously described, was found to be significantly related to a number of perceived barriers. In addition Spearman correlations shown in Table 6 have also found the demographic variable age to be significantly related to the total number of barriers and also to personal barriers ( $p \leq 0.05$ ) and barriers related to work/life balance ( $p \leq 0.01$ ). The variable of highest academic qualification was significantly related ( $p \leq 0.05$ ) to the extent of external and personal barriers. The two demographic variables of years of work experience and years in public sector are also significantly related ( $p \leq 0.01$ ) to the extent of barriers related to work/life balance.

**Table 5a: Average (Male) Responses to Perceived Barriers**

		<b>Male n</b>	<b>% of n= 184</b>	<b>% of Males</b>	<b>Mean Score</b>
<b>Barriers Related to Work/Life Balance</b>					
1	Family responsibilities	71	38.59%	63.96%	2.86
2	Children	66	35.87%	59.46%	2.68
3	Lack of flexible working arrangements	65	35.33%	58.56%	2.46
4	Willingness to work long hours	76	41.30%	68.47%	3.18
5	Family support	62	33.70%	55.86%	2.66
6	Career Interruptions (such as maternity leave or extended sick leave)	48	26.09%	43.24%	2.21
<b>Barriers Related to the Organisation</b>					
7	Lack of support by the organisation for professional development	74	40.22%	66.67%	3.09
8	Compatibility with organisational culture	72	39.13%	64.86%	3.26

9	Compatibility with senior management	90	48.91%	81.08%	3.21
10	Opportunities to act in higher level positions to develop skills	89	48.37%	80.18%	3.49
11	Access to promotion opportunities	89	48.37%	80.18%	3.89
14	Access to informal networks	77	41.85%	69.37%	2.82
26	Downsizing	24	13.04%	21.62%	4.13
<b>Barriers Related to the Individual</b>					
12	Technical competence	70	38.04%	63.06%	2.66
13	Academic qualifications	58	31.52%	52.25%	2.53
15	Relevant work experience	75	40.76%	67.57%	2.95
24	Language/Communication	0	0.00%	0.00%	0.00
<b>Barriers Related to Other External</b>					
16	Discrimination	53	28.80%	47.75%	2.47
17	Sexual harassment	31	16.85%	27.93%	2.10
18	Bullying	42	22.83%	37.84%	2.40
19	Age	58	31.52%	52.25%	3.00
20	Gender	43	23.37%	38.74%	2.23
21	Ethnicity	40	21.74%	36.04%	2.50
22	Appearance	45	24.46%	40.54%	2.40
23	Religious beliefs	31	16.85%	27.93%	1.74
25	Disability	2	1.09%	1.80%	2.50

Source: Original table.

**Table 5b: Average (Female) Responses to Perceived Barriers**

	Female n	% of n= 184	% of Females	Mean Score	
<b>Barriers Related to Work/Life Balance</b>					
1	Family responsibilities	58	31.52%	79.45%	3.03
2	Children	40	21.74%	54.79%	3.75
3	Lack of flexible working arrangements	49	26.63%	67.12%	3.00
4	Willingness to work long hours	59	32.07%	80.82%	3.00
5	Family support	40	21.74%	54.79%	2.90
6	Career Interruptions (such as maternity leave or extended sick leave)	42	22.83%	57.53%	3.69

<b>Barriers Related to the Organisation</b>					
7	Lack of support by the organisation for professional development	56	30.43%	76.71%	3.21
8	Compatibility with organisational culture	56	30.43%	76.71%	3.55
9	Compatibility with senior management	62	33.70%	84.93%	3.27
10	Opportunities to act in higher level positions to develop skills	55	29.89%	75.34%	3.69
11	Access to promotion opportunities	59	32.07%	80.82%	3.78
14	Access to informal networks	53	28.80%	72.60%	3.02
26	Downsizing	12	6.52%	16.44%	4.67
<b>Barriers Related to the Individual</b>					
12	Technical competence	41	22.28%	56.16%	2.83
13	Academic qualifications	33	17.93%	45.21%	3.03
15	Relevant work experience	43	23.37%	58.90%	3.19
24	Language/Communication	0	0.00%	0.00%	0.00
<b>Barriers Related to Other External</b>					
16	Discrimination	34	18.48%	46.58%	2.79
17	Sexual harassment	25	13.59%	34.25%	2.36
18	Bullying	37	20.11%	50.68%	2.62
19	Age	33	17.93%	45.21%	2.55
20	Gender	38	20.65%	52.05%	3.00
21	Ethnicity	29	15.76%	39.73%	2.90
22	Appearance	28	15.22%	38.36%	2.57
23	Religious beliefs	20	10.87%	27.40%	2.10
25	Disability	0	0.00%	0.00%	0.00

Source: Original table.

## Conclusion

The present study has examined the perceived barriers to career progression of accounting professionals working in the WASPS. Findings show that there are a large number of perceived barriers affecting career progression. Barriers related to work/life balance such as having children and career interruptions continue to be more prevalent in women. Organisational barriers also appear to be present and some examples of the more important ones are downsizing, access to promotion opportunities, opportunities to act in higher level positions, compatibility with organisation culture, compatibility with senior management and lack of support by the organisation for professional development. In a

time where the government is having trouble attracting and retaining professional accounting staff these organisational barriers identified are areas where the government retention strategies can focus both time and resources into improving outcomes for accountants and perhaps other government employees in the process. The government is competing with the private sector and the offer of flexible working arrangements and job security may not be enough when the private sector is offering much higher salaries, more rewards and bonuses as well as equitable flexible working arrangements. Nearly 70 percent (130) of respondents perceived the organisation doesn't support professional development of which 40 percent (52) of these 130 respondents scored 4, 5, or 6 indicating they felt it was a more significant barrier. As accounting is a professional occupation requiring ongoing professional development, it is concerning that accountants perceive this barrier as being quite significant. This study revealed that organisational barriers are quite prevalent and are important to both men and women and require further research.

**Table 6: Spearman's rho Correlation of Demographic Variables to Career Barriers**

N = 184		<i>Gender</i>	<i>Age</i>	<i>Highest Academic Qualification</i>	<i>Years Work Experience</i>	<i>Years in Public Sector</i>
<i>Gender</i>	Correlation Coefficient	1.000				
	Sig. (1-tailed)	.				
<i>Age</i>	Correlation Coefficient	-.416(**)	1.000			
	Sig. (1-tailed)	.000	.			
<i>Highest academic qualification</i>	Correlation Coefficient	.078	-.034	1.000		
	Sig. (1-tailed)	.146	.325	.		
<i>Years work experience</i>	Correlation Coefficient	-.447(**)	.925(**)	-.016	1.000	
	Sig. (1-tailed)	.000	.000	.415	.	
<i>Years in public sector</i>	Correlation Coefficient	-.436(**)	.638(**)	-.026	.691(**)	1.000
	Sig. (1-tailed)	.000	.000	.364	.000	.
<i>Years working in accounting</i>	Correlation Coefficient	-.377(**)	.783(**)	.053	.815(**)	.702(**)
	Sig. (1-tailed)	.000	.000	.238	.000	.000
<i>Total number of barriers</i>	Correlation Coefficient	.044	-.145(*)	-.103	-.086	-.077
	Sig. (1-tailed)	.278	.025	.083	.123	.148

<i>Total number of barriers % of 26</i>	Correlation Coefficient	.044	-.145(*)	-.103	-.086	-.077
	Sig. (1-tailed)	.278	.025	.083	.123	.148
<i>Total extent of barriers / 156</i>	Correlation Coefficient	.091	-.156(*)	-.085	-.111	-.131(*)
	Sig. (1-tailed)	.109	.017	.125	.067	.039
<i>Total extent of WLB barriers /36</i>	Correlation Coefficient	.169(*)	-.219(**)	-.053	-.217(**)	-.177(**)
	Sig. (1-tailed)	.011	.001	.235	.002	.008
<i>Total extent of organisational barriers /42</i>	Correlation Coefficient	.045	-.070	.020	-.039	-.040
	Sig. (1-tailed)	.273	.172	.394	.299	.293
<i>Total extent of external barriers /54</i>	Correlation Coefficient	.052	-.044	-.124(*)	.004	-.090
	Sig. (1-tailed)	.244	.275	.047	.479	.111
<i>Total extent individual barriers /30</i>	Correlation Coefficient	-.039	-.133(*)	-.129(*)	-.052	-.026
	Sig. (1-tailed)	.298	.036	.041	.242	.363

Source: Original table.

Note: \* Correlation is significant at the 0.05 level (1-tailed); \*\* Correlation is significant at the 0.01 level (1-tailed).

The present study examined respondents' perceptions of barriers through questionnaire research and is therefore subject to the limitations associated with this kind of research that deals with opinions and values. This study does, however, provide a contribution to a wider understanding of the complex and important area of barriers to career progression in the public sector. The next stage in the analysis is to compare the WA findings with elsewhere and then to examine career progression and other associated variables.

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